## ABSTRACT OF THE DISCLOSURE

On an SOI substrate, a hydrogen ion implantation section in which distribution of hydrogen ions peaks in a BOX layer (buried oxide film layer), and a single-crystal silicon thin-film transistor are formed. Then this SOI substrate is bonded with an insulating substrate. Subsequently, the SOI substrate is cleaved at the hydrogen ion implantation section by carrying out heat treatment, so that an unnecessary part of the SOI substrate is removed, Furthermore, the BOX layer remaining on the single-crystal silicon thin-film transistor is removed by etching. With this, it is possible to from a single-crystal silicon thin-film device on an insulating substrate, without using an adhesive. Moreover, it is possible to provide a semiconductor device which has no surface damage and includes a single-crystal silicon thin film which is thin and uniform in thickness.